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Date: March 11, 2008

Name: David P. Lindner - Reg. No. 53,222 Signature:

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Our Case No.: 11336/868 (P02061US)

In re Application of:

Robert Polfreman, et al.

Serial No.: 10/519,760

Filing Date: October 28, 2005

For:

LOUDSPEAKER DIAPHRAGM

SYSTEMS

Examiner: Brian Ensey

Group Art Unit: 2615

Confirmation No.: 3195

RESPONSE TO RESTRICTION/ELECTION REQUIREMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

In response to the Restriction Requirement in the Office Action mailed February 15, 2008, please consider the following.

Listing of Claims begins on page 2.

Remarks begin on page 7.